

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Cowan Community School Corp (1900)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$2,489,881	\$2,582,906	\$2,524,810	\$2,781,565	11.7%	10.2%	39.0%
	Payments to Other Governmental Units Within State	\$61,318	\$74,610	\$54,300	\$235,783	284.5%	334.2%	3.31%
	Instruction, Related Technology	\$146,583	\$127,633	\$103,676	\$199,416	36.0%	92.3%	2.80%
	Learning Disability	\$142,295	\$149,065	\$149,162	\$160,715	12.9%	7.7%	2.25%
	Textbooks for Rent or Resale	\$80,445	\$63,957	\$41,747	\$131,444	63.4%	214.9%	1.84%
	Library/Media Services	\$83,197	\$82,409	\$76,512	\$83,124	-1.1%	8.6%	1.17%
	Gifted And Talented	\$28,213	\$30,467	\$28,059	\$27,613	-2.1%	-1.6%	.39%
	Equal Opportunity At Risk	\$19,135	\$79,301	\$70,689	\$16,105	-15.8%	-77.2%	.23%
	Preventive Remediation	\$12,757	\$12,440	\$25,711	\$6,714	-47.4%	-73.9%	.09%
	Other Special Programs	\$3,767	\$4,231	\$18,386	\$4,283	13.7%	-76.7%	.06%
	Physical Impairment	\$300	\$0	\$0	\$657	119.3%	N/A	.01%
	Improvement of Instruction	\$1,045	\$288	\$39	\$58	-94.5%	46.1%	.0%
	Summer School Programs	\$3,549	\$0	\$0	\$0	-100.0%	N/A	.0%
	Emotional Disabilities	\$0	\$6,860	\$0	\$0	N/A	N/A	.0%
	Special Education Preschool	\$20,846	\$3,291	\$0	\$0	-100.0%	N/A	.0%
	Total	\$3,093,331	\$3,217,457	\$3,093,091	\$3,647,477	17.9%	17.9%	51.14%
<u>Student Instructional Support</u>	Office of The Principal	\$352,451	\$349,845	\$356,272	\$386,654	9.7%	8.5%	5.42%
	Guidance Services	\$110,345	\$129,400	\$105,291	\$122,029	10.6%	15.9%	1.71%
	Speech Pathology and Audiology Services	\$67,188	\$67,440	\$68,604	\$70,542	5.0%	2.8%	.99%
	Psychological Counseling	\$52,637	\$49,447	\$53,376	\$52,166	-.9%	-2.3%	.73%
	Psychological Testing	\$67,211	\$64,921	\$45,594	\$33,925	-49.5%	-25.6%	.48%
	Health Services	\$28,060	\$28,913	\$29,242	\$30,529	8.8%	4.4%	.43%
	Other Psychological Services	\$7,649	\$7,786	\$8,423	\$9,638	26.0%	14.4%	.14%
	Total	\$685,542	\$697,753	\$666,803	\$705,482	2.9%	5.8%	9.89%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$584,082	\$596,106	\$568,839	\$524,524	-10.2%	-7.8%	7.35%
	Student Transportation	\$427,156	\$309,889	\$337,107	\$370,143	-13.3%	9.8%	5.19%
	Food Services Operations	\$330,466	\$322,599	\$335,682	\$356,241	7.8%	6.1%	4.99%
	Executive Administration	\$246,354	\$234,575	\$257,080	\$261,819	6.3%	1.8%	3.67%
	Other Fiscal Services	\$6,044	\$20,585	\$23,981	\$27,749	359.1%	15.7%	.39%
	Board of Education	\$19,872	\$33,517	\$19,465	\$16,690	-16.0%	-14.3%	.23%
	Other Food Services	\$2,192	\$2,321	\$2,515	\$1,854	-15.4%	-26.3%	.03%
	Planning, Research, Development and Evaluation	\$19,630	\$15	\$0	\$0	-100.0%	N/A	.0%
	Administrative Technology Services	\$305	\$0	\$0	\$0	-100.0%	N/A	.0%

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	Total	\$1,636,101	\$1,519,607	\$1,544,669	\$1,559,020	-4.7%	.9%	21.86%
<i>Nonoperational</i>	Common School Fund	\$799,761	\$920,538	\$756,563	\$869,486	8.7%	14.9%	12.19%
	Building Acquisition, Construction and Improvements	\$7,063	\$38,859	\$3,258	\$107,803	> 500%	> 500%	1.51%
	Debt Services	\$135,430	\$137,031	\$136,595	\$100,886	-25.5%	-26.1%	1.41%
	Athletic Coaches	\$69,312	\$69,678	\$61,426	\$67,097	-3.2%	9.2%	.94%
	Facilities Acquisition and Construction	\$98,707	\$62,420	\$50,136	\$42,562	-56.9%	-15.1%	.60%
	Latch Key Kid Program	\$24,197	\$24,639	\$24,178	\$20,623	-14.8%	-14.7%	.29%
	Other Debt Services Obligations	\$0	\$145	\$3,565	\$9,254	N/A	159.6%	.13%
	Community Recreation	\$1,671	\$5,852	\$345	\$3,003	79.7%	> 500%	.04%
	Building Acquisition, Construction and Improvement	\$3,231	\$1,477	\$0	\$0	-100.0%	N/A	.0%
	Other Community Services	\$339	\$109	\$0	\$0	-100.0%	N/A	.0%
	Total	\$1,139,710	\$1,260,748	\$1,036,066	\$1,220,713	7.1%	17.8%	17.11%
	Grand Total	\$6,554,684	\$6,695,565	\$6,340,628	\$7,132,691	8.8%	12.5%	100.0%